



Operating a Business in North Little Rock Summary

General Business Privilege License: The City of North Little Rock requires a privilege license (aka business license) to conduct business within the city limits. If your business is operated out of your home, you are also required to have a home occupation permit. You must apply for this privilege license at the:

BUSINESS LICENSE SECTION
North Little Rock Fiscal Control
120 Main Street
North Little Rock, AR 72114
501-975-8895

Privilege License **Renewals** are made at the City Clerk's Office in City Hall at 300 Main Street.

Restaurants, Hotels, Beer & Liquor Privilege Licenses: The City of North Little Rock requires a privilege license (aka business license) to conduct business within the city limits. If your business is operated out of your home, you are also required to have a home occupation permit. Mobile concessionaires and special events vendors are also required to get the privilege license. You must apply for this permit in person at the:

City Clerk's Office
North Little Rock City Hall
300 Main Street
501-340-5317

Privilege License **Renewals** are made at the City Clerk's Office in City Hall at 300 Main Street.

To open a food service establishment in Arkansas, the owner has to go through a Plan Review (501-661-2171) with the Arkansas Department of Health most of the time. The only exception is when an establishment hasn't been closed before another establishment is opened at same location. (When this happens, the owner will only have to call the Environmental Health Specialist to change ownership, name, etc.) The Plan Review guidelines and the Rules & Regulations Pertaining to Retail Food Establishments book are available at any local health unit. After the Plan Review dept. approves your plans, they send a letter to the local health unit. The food service establishment owner calls the local health dept. to make an appointment to open the establishment. The Environmental Health Specialist conducts a walk-through inspection to confirm design specifications and compliance with the regulations. You will receive your bill for your permit in the mail within a few months. Presently, the cost is \$35.00. This fee does not include business licenses, etc. which can be obtained from the North Little Rock's City Clerk office.

General Sales & Use Tax Collection: The Arkansas Department of Finance and Administration is responsible for the collection of all sales and use taxes. Their phone number is 501-682-7104. If you have vending machines or video game machines, you must also speak with the miscellaneous tax section about tax decals for your machines.

State Sales Tax Number: To obtain your Arkansas Sales Tax Number, contact the State of Arkansas at 501-682-7104 or visit their office at 7th and Wolfe streets, Room 211.

Department of Finance and Administration
7th and Wolfe Streets, Room No. 211
Little Rock, AR 72202
501-682-7104

Property Taxes: Personal property and businessperson's property taxes are handled by the Pulaski County Assessor and/or Collector. They are located at 201 S. Broadway and can be reached by phone at 501-340-6170 and 501-340-6040.

Registering DBAs: DBA's (Doing Business As) or business names are registered with the County Clerk's Office. Their phone number is 501-340-8500.

Incorporation: If you wish to incorporate your business, contact the Secretary of State's Office (Corporations Clerk) for forms and fee schedules.

Zoning: Contact the North Little Rock Community Planning Department for zoning regulations that apply to the location for your proposed business.

North Little Rock Community Planning Department
120 Main Street
North Little Rock, AR 72119
501-975-8835

Remodeling Permit: Before a business opens, a remodeling permit is usually required. Contact the North Little Rock Community Planning Department for regulations that apply to the location for your proposed business. All changes to the exterior buildings in the downtown area between Poplar, 9th Street, South Broadway and North Broadway must be approved by the North Little Rock Historic District Commission. This includes signage, awnings, and any kind of construction.

North Little Rock Community Planning Department
120 Main Street
North Little Rock, AR 72119
501-975-8835

North Little Rock Historic District Commission
506 Main Street
North Little Rock, AR 72114
501-371-0755

Historic District: All changes to the exterior buildings in the downtown area between Poplar, 9th Street, South Broadway and North Broadway must be approved by the North Little Rock Historic District Commission. This includes signage, awnings, and any kind of exterior construction.

North Little Rock Historic District Commission
506 Main Street
North Little Rock, AR 72114
501-371-0755

Fire Code: The Fire Department must inspect all new businesses for compliance to Fire Code. Contact the North Little Rock Fire Department for specific information. The city has a class 2 fire insurance rating. This is the lowest rating in the state and assists the business owner with lower insurance premiums. The North Little Rock Fire Department does have to do an inspection of the fire suppression system for restaurants and fire extinguishers/systems for daycares, convenience stores, etc.

North Little Rock Fire Department
8th & Maple
North Little Rock, AR 72114
501-340-5377

Signage: Businesses must have prior approval for signage and receive a sign permit from the North Little Rock Community Planning Department.

North Little Rock Community Planning Department
120 Main Street
North Little Rock, AR 72114
501-975-8835

Federal Tax Identification Number: To obtain your Federal Tax ID Number, contact the Internal Revenue Service's local office at 700 W. Capitol Avenue in the Federal Building or call 1-800-829-1040.

Internal Revenue Service
Federal Building, Room No. 2503
Little Rock, AR 72201
800-829-1040

Corporations and Limited Partnerships: Corporations and Limited partnerships must be registered with the Arkansas Secretary of State. Secretary of State's staff will assist you in registering if you visit them at 256 State Capitol or call 501-682-5151 for more information.

Secretary of State's Office
256 State Capitol
Little Rock, AR 72201
501-682-5151

Individuals Operating Under Trade Name: If you operate your business under a name other than the owner's name it must be registered with the County Clerk's Office at 401 W. Markham Street, or call 501-340-8330.

Pulaski County Clerk
401 W. Markham Street
Little Rock, AR 72201
501-340-8330

State Unemployment Insurance: Any business hiring one or more employees on a full or part-time basis must notify:

Employment Security Department
P.O. Box 2981
Little Rock, AR 72203-2981
501-682-2127

State Quarterly Withholding Report: Any business hiring employees on a full or part-time basis must notify:

State of Arkansas Withholding Office
P.O. Box 9941
Little Rock, AR 72203
501-682-7290

State Wages, Rates, and Information: Information about wages in Arkansas, rates and other information can be obtained from the Department of Labor.

Department of Labor
10421 West Markham Street
Little Rock, AR 72201
501-682-4505

SCORE: The Service Corporation of Retired Executives under the auspices of the U.S. Small Business Administration.

Service Corporation of Retired Executives
320 West Capitol Avenue
Little Rock, AR 72201
501-324-5893

Businesses Operating in Certain Fields: Businesses operating in certain fields, such as those that require licensing, must register with the appropriate agency. Examples of agencies that license specialized business are:

Health Department
2800 Willow Street
North Little Rock, AR 72114
501-791-8551

Department of Alcoholic Beverage Control
100 Main Street, Suite No. 503
Little Rock, AR 72201
501-682-1105

North Little Rock Fire Department
Fire Marshall
8th & Maple
North Little Rock, AR 72114
501-340-5379

Utilities: Questions about utilities should be directed to one of the following departments:

Electricity

Utilities Accounting
120 Main Street
501-975-8888

Water

Central Arkansas Water
221 East Capitol, Little Rock
501-372-5161

Waste Water

North Little Rock Waste Water
7400 Baucum Pike
501-945-7186

Sanitation Services:

If you have questions regarding guidelines for City Sanitation Collection services or availability of privately owned collection services, contact:

North Little Rock Sanitation
500 W. 13th
North Little Rock, AR 72114
(501) 371-8340 or
nlrsanitation@northlittlerock.ar.gov

City Taxes

A & P Restaurant Tax: All foodservice businesses (hotels, restaurants, convenience stores, movie theatres, food vendors, mobile concessionaires, etc.) are required to have an Advertising & Promotion (A & P) tax permit (*there is no charge for this permit*) to operate in North Little Rock. You must apply for this permit in person. Permits are issued through the City Clerk's Office, City Hall, 300 Main Street, North Little Rock, AR 72114. The permit does not have to be renewed each year – it expires only when the business closes.

All foodservice businesses are required to collect a three percent (3%) A & P tax on prepared food and beverages for on or off-premises consumption. Food and beverage vendors setting up for special events such as concerts and sports tournaments are required to have an A & P Tax Permit along with their privilege license. The A & P permit must be posted on site in the vending trailer. Food and beverage vendors are required to submit the 3% (three percent) restaurant tax on gross receipts following the event. Vendors may obtain an A & P Tax Permit, tax reporting form and privilege license by calling the City Clerk's Office at 501-340-5319. Non-profit vendors must also receive a privilege license and A & P Tax permit. Non-profit food and beverage vendors will be exempt from collecting and remitting the A & P tax. However, non-profit food and beverage vendors will need to provide a copy of the non-profit status letter as assigned by the IRS to the City Clerk's Office upon applying for the A & P Tax Permit.

A & P Lodging Tax: All lodging businesses (hotels, motels, bed n' breakfasts, inns, etc.) are required to have an Advertising & Promotion (A & P) tax permit (there is no charge for this permit) to operate in North Little Rock. You must apply for this permit in person. The applicant's driver's license will be copied to attach to the application. Permits are issued through the City Clerk's Office, City Hall, 300 Main Street, North Little Rock, AR 72114. The permit does not have to be renewed each year – it expires only when the business closes. Lodging properties with 50 or more rooms are required to collect and remit a three percent (3%) A & P tax. Lodging properties with less than 50 rooms are required to collect and remit a one percent (1%) A & P tax.

Businesses are provided a two percent (2%) discount on the early payment of the A & P tax collection if the City Clerk receives the money by the 20th of the month. Full remittance of collected taxes is due in the City Clerk's office by the first of the month. (Example: Taxes are collected in January; the taxes remitted by Feb. 20 receive the 2% discount OR are remitted in full by March 1.) Taxes remitted later than the first of the month are charged a late penalty.

If you have any questions about the A & P taxes or permit, call:

North Little Rock Advertising & Promotion Commission
#1 Eldor Johnson Drive – Burns Park
North Little Rock, AR 72118
501-758-1424

Remittance forms to file your hotel and restaurant taxes can be obtained from the:

City Clerk's Office
300 Main Street
North Little Rock, AR 72119
501-340-5319

Liquor Sales: All businesses (hotels, restaurants, liquor stores, bars, and private clubs must obtain a City Beer/Liquor/Mixed Drink license from the City Clerk's Office to be able to sell alcohol in the City. You are first required to get an Alcoholic Beverage Control (ABC) license from the State before you may apply for your City license. A copy of the ABC license must be filed with us before you are issued a City license. Statements are mailed out the end of each June and will be due by July 31 of that year. Following is a fee schedule:

Beer and/or wine: Restaurants, Liquor Store, and Private Clubs -- beer/wine license are based on sales from the previous year July-June.

\$15.00 for the first \$1,000.00
\$5.00 for each additional \$1,000.00 of sales.

Example: \$20,000 amount of sales for the year

\$15.00 for first \$1,000.00
\$5.00 x 19,000.00 = \$95.00
\$ 95.00 + \$15.00 = \$110.00
Total tax due = \$110.00

Restaurant (Mixed Drink):

99 seats or less \$500.00
100 seats or more \$1000.00

Private Clubs (Mixed Drink): \$250.00

Liquor Stores (Mixed Drink): \$200.00

If you have any questions regarding beer and liquor licenses, please call the City Clerk's Office at 340-5318.

Department of Alcoholic Beverage Control
100 Main Street, Suite No. 503
Little Rock, AR 72201
501-682-1105

Current Tax Rates for NLR updated July 2006

	Sales	Hotel	Restaurant	Mixed Drinks	Beer	Package Beer
State	6.000	6.000	6.000	6.000	6.000	6.000
County	1.000	1.000	1.000	1.000	1.000	1.000
City	2.000	2.000	2.000	2.000	2.000	2.000
State Tourism		2.000				
City Hotel		3.000				
City Restaurant			3.000			
State Supplemental				10.000		
State Addl Supp				4.000		
City Mixed Drink Tax				10.000		
State Excise Tax on Beer	(Package Sales Only)					3.000
Total	9.000	14.000	12.000	33.000	9.000	12.000

For more information not covered in this summary, contact:

North Little Rock General Information
120 Main Street
North Little Rock, AR
501-975-8888

OR

North Little Rock Fiscal Control
120 Main Street
North Little Rock, AR 72119
501-975-8895